In the Supreme Court of the United States

OCTOBER TERM, 1949

No. 453

JOE SHOONG, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE

ROSE SHOONG, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

MEMORANDUM FOR THE RESPONDENT

This case presents the same question as *Commissioner* v. *Korell*, No. 384, this Term, in which the Government's petition for a writ of certiorari to the Second Circuit was granted on December 5,

1949, and is admittedly in direct conflict with the opinion and holding of the Second Circuit. See petition for a writ of certiorari in No. 384, at pp. 6-7, 9-10. Accordingly, although the respondent believes that the holding of the court below in the instant case was correct, he does not oppose the granting of the petition for a writ of certiorari, and he requests that, if the petition is granted, the case be set for argument together with No. 384.

Respectfully submitted,

PHILIP B. PERLMAN,
Solicitor General.

DECEMBER 1949.

☆ U. S. GOVERNMENT PRINTING OFFICE: 1949 [illegible]